



Nebraska Renewable Energy Tax Credit Worksheet

For Tax Years 2009 and 2010.

For tax year beginning _____

and ending _____

FORM
3800N
Worksheet E

Name as Shown on Form 3800N

Social Security Number or Nebraska ID Number

1 Enter total kilowatt-hours of electricity generated by a qualifying new zero-emission facility (see instructions)	1	
2 Nebraska Renewable Energy Tax Credit. Multiply line 1 by \$0.001	2	
USE OF THE CREDIT		
3 Amount of credit from line 2 used to reduce Nebraska income tax liability. Enter here and on line 15, Form 3800N.	3	
4 Amount of credit from line 2 to be used for claiming refunds of Nebraska sales and use taxes paid by the producer of electricity generated by a qualifying new zero-emission facility	4	
5 Add line 3 and line 4. This amount cannot be greater than the amount on line 2.	5	

INSTRUCTIONS

WHO MAY FILE. Any producer of electricity generated by a new zero-emission facility located in Nebraska is eligible for a tax credit for electricity generated at the facility. To qualify, the facility must utilize eligible renewable resources (wind, moving water, solar, geothermal, fuel cell, methane gas, or photovoltaic technology) as its fuel source, and its operation must result in no pollution or emissions that are or may be harmful to the environment as certified by the Nebraska Department of Environmental Quality (DEQ). For further information, please contact the DEQ at www.deq.state.ne.us or 402-471-2186.

Note: The total amount of Nebraska Renewable Energy Tax Credits that may be used by all taxpayers is limited to \$750,000. The credits will be allowed in the order in which tax returns claiming a renewable energy tax credit are filed. In addition, the credit cannot be claimed by a producer who received a sales tax exemption under [Neb. Rev. Stat. § 77-2704.57](#) (C-BED project) for the same new zero-emission facility.

WHEN AND WHERE TO FILE. This credit computation worksheet must be completed and attached to the Nebraska Incentives Credit Computation, Form 3800N. Also, attach the required certification from DEQ. If e-filing Form 3800N and this worksheet, attach certification from the DEQ to Form 8453N and mail to the Nebraska Department of Revenue.

SPECIFIC INSTRUCTIONS

LINE 1. Enter the total kilowatt-hours of electricity generated by a qualifying zero-emission facility during the tax year indicated above. A separate worksheet must be completed for each tax year the credit is claimed. Do not enter any kilowatt-hours for which a renewable energy tax credit has previously been claimed.

LINE 3. Enter the amount of the credit from line 2 which is being used to reduce the taxpayer's Nebraska income tax liability. This amount must also be entered on line 15, Form 3800N.

LINE 4. The credit may be claimed as a refund of **state** sales and use taxes paid, either directly or indirectly, by the producer. Claims may be filed quarterly for electricity generated during the previous quarter on or before the 20th day of the month following the end of the calendar quarter. A refund of state sales and use taxes paid must be claimed on a properly completed [Claim for Overpayment of Sales and Use Tax, Form 7](#). Attach a copy of the Form 3800N Worksheet to your Form 7.